

Amendments to the Abstract:

Please amend the Abstract at page 80, lines 2-20, as follows:

~~Disclosure is A semiconductor device of a selective gate region, comprising region having a semiconductor layer, a first insulating film formed on the semiconductor layer, a first electrode layer formed on the first insulating layer, and an element isolating region comprising including an element isolating insulating film formed to extend through the first electrode layer and the first insulating film to reach an inner region of the semiconductor layer, the layer. The element isolating region isolating a isolates an element region and being~~

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~~is self-aligned with the first electrode layer, a second insulating film is formed on the first electrode layer and the element isolating region, and an open portion exposing exposes a surface of the first electrode layer being and is formed in the second insulating film, and a film. A second electrode layer is formed on the second insulating film and the exposed surface of the first electrode layer, the second electrode layer being electrically connected to the first electrode layer via the open portion.~~